

CURRENT LEGAL PERIODICALS AND BOOK REVIEWS.

THE LAW OF FOREIGN CORPORATIONS AND TAXATION OF CORPORATIONS BOTH FOREIGN AND DOMESTIC. By JOSEPH HENRY BEALE, JR., Bussey Professor of Law in Harvard University. Pp. xxvii + 1149. Boston: Wm. J. Nagel. 1904.

This is a book which (as appears from the preface) was written in the hope that it might be "useful not only to lawyers who need a treatise on the law that governs the rights and obligations of foreign corporations, but also to investors in corporate stock and to business men desiring to form corporations in the best way." The author's hope is amply justified. Within the 1149 pages of the volume the reader will find a remarkably clear and compact statement of the law regulating the activities of groups of persons associated under the legislation of one jurisdiction and acting through agents in jurisdictions foreign to the place of their association. The statement includes a summary of the statutes governing the organization of corporate groups in all the states of the Union and in Great Britain, Canada, New Brunswick, Nova Scotia, Ontario, and Quebec. Chapters IV to IX, inclusive, deal with "the action of a corporation in a foreign state." Chapters X to XII, inclusive, deal with "suits by and against corporations." Chapters XIII to XVIII, inclusive, deal with "the internal affairs of a foreign corporation." Chapters XVII and XVIII are of particular interest. They have to do with the statutory liability of stockholders and directors and the enforcement abroad of such liability. Chapters XIX to XXX, inclusive, contain an extremely valuable discussion of the subject of taxation as affecting foreign corporations. The concluding chapters (XXXI to XXXIV, inclusive) are occupied with a discussion of "the re-chartering and the dissolution of corporations." The work appears to be exhaustive so far as the examination of authorities is concerned. The appendix exhibits in tabular form the leading points of similarity and difference between the corporation laws in force in the several jurisdictions. An excellent index adds greatly to the value of the book.

The author's style is admirable. The sentences are short, crisp, and clear. There is no vagueness or indefiniteness of statement. In a number of instances the citations have been examined for the purpose of ascertaining how far the authori-

ties actually sustain the propositions in connection with which they are cited. It is a pleasure to record the result of the test as entirely satisfactory. It is safe to say that no practising lawyer can afford to be without this work.

As the author's avowed object has been to write a book useful to laymen as well as to lawyers, it is, of course, proper that he should not attempt to enlarge the borders of our knowledge by independent thinking upon problems of corporation law. It has been necessary for him to accept the conventional definitions and explanations and hence to produce a book on foreign corporations without presenting any satisfactory conception of what a corporation is. As a sequel to Professor Beale's admirable work the student of law must sooner or later be supplied with a book which shall bring to bear upon the problems of foreign corporation law some of the modern thinking respecting the true nature of the corporate group. The idea that corporate existence is a concession from the state cannot much longer be entertained. The concession theory, as Professor Maitland remarks, has been given notice to quit and bids fair to carry with it the doctrine that the corporation is a fictional person. The fact is that the corporate group results from voluntary association. While the state may license the association, it no more "creates" the corporation than it creates a marriage. When individuals organized in corporate form are licensed in one state and seek to take action through an agent in another, problems of private international law arise. These can best be solved by discarding the fiction, by insisting that it is the individual associates whose rights and liabilities are involved, and by having regard to the economic bearings of each problem as affecting the right of one state to determine by its legislation how far group activity shall be conducted in another.

In this branch of the law, as in others, before a forward step can be taken it is essential that there should be a complete and authoritative statement of the law as it is. The profession is under obligations to Professor Beale for having performed this part of the work in a way that is entirely beyond criticism.

G. W. P.

DIGEST OF SADLER'S PENNSYLVANIA CASES. Vols. I-X. By SYLVESTER B. SADLER, A.M., LL.B., author of Criminal and Penal Procedure in Pennsylvania. Pp. 365. Rochester, N. Y.: Lawyers' Co-operative Publishing Company. 1904.

As a result of the Act of June 2, 1878, which provided in substance for the official publication of only such decisions of

the Supreme Court as should be marked by the judge who wrote the opinion to be reported, and which act continued in force till March 28, 1889, when a new act was passed which required the publication of every decision, a large number of important decisions were not officially reported. During that part of this period from 1885 to 1889 over fifteen hundred cases were not reported except in the *Atlantic Reporter and Weekly Notes of Cases*, and Mr. Sadler has performed a very great service to the profession by collecting these cases into separate volumes where they may be readily and conveniently referred to.

Mr. Sadler has, for the further convenience of the profession, prepared a digest of these cases in which they are classified alphabetically as to subject-matter, giving a clear and concise statement of the principle involved in each case and a reference to the page and volume where reported. Together with the digest is a table of the cases included in the above collection, showing not only where the case will be found in Sadler's "Reports and Digest," but also the citation of the case in others, as the *Atlantic Reporter and Weekly Notes of Cases*, in which each case has been reported. So that on the whole this small volume is scarcely less valuable than the collection of cases itself, and certainly adds very materially to its usefulness.

W. C. M.

THE LAW AND PRACTICE IN BANKRUPTCY UNDER THE NATIONAL BANKRUPTCY ACT OF 1898. By WILLIAM MILLER COLLIER. Fifth Edition, revised by FRANK B. GILBERT, of the Albany Bar. Pp. 897+. Albany, N. Y.: Mathew Bender & Co.

The book in brief contains the following in order: "Construction of the Words of the National Bankruptcy Act;" "Jurisdiction of the Courts;" "Acts of Bankruptcy;" "Exemptions, Duties, Extradition of Bankrupts;" "Confirmation of Compositions;" "Granting and Revoking of Discharges;" "Bankruptcy Practice;" "Referees, their Appointment, Duties, and Discharge;" "General Duties of Trustees in Bankruptcy;" "Proof and Allowance of Claims;" "Acts of Creditors, their Claims, Liens, and Set-Off." The latter part of this book is a form-book containing all the various forms of proof, petitions, etc., in bankruptcy proceedings, with a digest of the National Bankruptcy Act and its supplements.

The work, as the author states in the preface, is intended for the practitioner rather than the student, and he certainly is to be complimented on attaining his ends. It not only gives

a general digest of the practical procedure and theory in so far as is necessary for the practising attorney, but also numerous hints and advisements which a less careful writer than the author would have neglected. It may, in fact, be called the hand-book of bankruptcy, something that at a moment's notice an attorney can turn to and rely upon for its accuracy in dealing with every-day problems of bankruptcy law.

The authorities cited are numerous and well selected. As a digest on the subject it has, moreover, this advantage over most works of that description—namely, that the author has taken special pains to place the law on a given subject or a cross-reference under that title that is ordinarily applied to the subject, and has not hidden the substance under a theoretical heading which may be absolutely correct but where it never will be looked for by the every-day man, so that a person does not have to search through the various subjects, under any one of which he may find the proposition he is looking for, so a practical work of this kind, for this reason apart from any other, is invaluable to the business man.

In conclusion, it may be said that the book well merits the praise it has received from the profession, both bench and bar. Its strong points are accuracy, simplicity, and practical ability in the treatment of the subject. The author has paid great attention to detail, running his subject down to the very smallest corners, so that every possible decided contingency in the law of bankruptcy may be found accurately stated between its covers. And while it is voluminous, still it contains no unnecessary matter, and the propositions are stated in a clear, concise, and accurate form, with plain words that convey their meaning directly without having to trace the author's thoughts through a maze of language. *W. H. H., Jr.*

GERMANY'S CLAIMS UPON GERMAN-AMERICANS IN GERMANY.

By EDWARD W. S. TINGLE, A.B. (Harv.), formerly United States Consul at Brunswick, Germany. Pp. 56+. Philadelphia: T. & J. W. Johnson & Co. 1903.

The purpose of this work is to render it possible for all United States consuls and such other persons as may be interested to have in hand a book, not too technical and not too detailed, which will give them accurate information as to how far German military law in all possible cases may apply to former German subjects who have assumed citizenship in the United States.

In order to have the greatest accuracy, the laws, orders, and

treaties have been studied from original sources and in some cases, where particularly important, the word or phrase in the original has been inserted, so as to leave no reasonable doubt as to the translation or interpretation. Professor von Bar, pro-rector and professor of International Law at the University of Göttingen, and Herr Justizrath Ritter, of the legal department of the German Army, have reviewed the work and given it their unqualified approval.

Mr. Tingle discusses United States citizenship and how it is acquired and then proceeds to Germany's recognition of this status, her claims upon former subjects in regard to military duty, and the liability of a German-American who returns to his native country after having broken one of the numerous military laws.

Not only does the author deal with the legal side of the question, but he gives practical advice to one who is accused of alleged offences against military law, and tells in a few words the mode of procedure to be used by a consul in dealing with such a case.

In conclusion, Mr. Tingle devotes a chapter to show the necessity for returning German-Americans to be careful as to general behavior. His residence in the United States has, as a rule, made him forget that the atmosphere of Germany is not as liberal as that of the United States, and that expressions of opinion in regard to the government and customs will cause at times disagreeable consequences,

The book on account of its very simplicity should be a great aid to all American consuls in Germany and to German-Americans who are about to return to Germany.

F. B. T.

TIME AND NOTICE IN PENNSYLVANIA PRACTICE, WHEREIN ACTS ARE REQUIRED TO BE DONE IN LAW; THEIR LIMITATIONS AND THE RULES OF EXPOSITION, EMBRACING ACTIONS AND PROCEDURE. By WILLIS REED BIERLY, of the Lycoming County Bar. Pp. viii+478. Philadelphia, Pa.: Rees, Welsh & Co. 1904.

Because of the many changes in our laws since the adoption of the Constitution of 1874 the details of Pennsylvania practice have become too numerous to be adequately codified in any general treatise. A demand is now felt for special handbooks which will exhaustively treat the different elements of practice. The author has selected two such elements—Time and Notice—and has furnished the practitioner with one of these handbooks. The volume is divided into two parts. Part

one occupies about fifty pages and states the rules of procedure with respect to time and notice which apply generally to all actions in the Pennsylvania courts. The second part consists of the rules of practice which apply to actions on special subjects. These subjects are classified under one hundred and thirty-seven titles arranged in their alphabetical order. The titles are arbitrarily grouped for ease of reference under thirty chapters. Each title is in turn subdivided into numbered paragraphs. One rule of practice is stated in each paragraph, together with references to the Federal or the State Constitution, the Federal decisions, or the Pamphlet Laws. The subject-matter of each paragraph is stated in a black-letter marginal heading. Cross-references are inserted where necessary. The table of contents sets forth in their order the list of titles. An index of 120 pages refers to the subjects and titles in detail by page and paragraph. The whole makes a valuable handbook on "Time and Notice in Pennsylvania Practice."

A. S. F.

THE UNITED STATES AND THE STATES UNDER THE CONSTITUTION. By C. STUART PATTERSON. Second edition. With Notes and References to Additional Authorities by ROBERT P. REEDER. Pp. xli.+347. Philadelphia: T. & J. W. Johnson & Co. 1904.

In the present work, the first edition of which appeared sixteen years ago, there is evident the purpose to define and limit the powers of the Federal Government in relation to those of the states, and the powers of the states as against the United States. Since the original publication more cases have appeared than at any prior similar period, and the questions discussed and determined have been and are of the utmost importance.

There is little attempt to deduct far-reaching principles, but there are illuminating digests of the cases, from which the reader must ascertain by personal thought the true domain of the sovereign powers concerned.

There are some points to be commended: the exhaustive character of the notes; the lucid analysis of many leading cases; the excellent arrangements preserved from the first edition; the fine treatment of the subjects of taxation and of interstate commerce.

It will be a valuable and always useful adjunct to every lawyers' library for any one or all of several reasons: as a clear review of the state and Federal powers; as an index to the multitudinous cases; as an analytical summary of rela-